

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
KENNETH M. KRYS and CHRISTOPHER  
STRIDE, as JOINT OFFICIAL LIQUIDATORS  
of SPHINX LTD., SPHINX STRATEGY FUND  
LTD.; SPHINX PLUS SPC LTD., SPHINX  
DISTRESSED LTD., SPHINX MERGER  
ARBITRAGE LTD.; SPHINX SPECIAL  
SITUATIONS LTD., SPHINX MACRO LTD.;  
SPHINX LONG/SHORT EQUITY LTD.;  
SPHINX MANAGED FUTURES LTD.; SPHINX  
EQUITY MARKET NEUTRAL LTD.; SPHINX  
CONVERTIBLE ARBITRAGE LTD.; SPHINX  
FIXED INCOME ARBITRAGE LTD.; SPHINX  
DISTRESSED FUND SPC; SPHINX MERGER  
ARBITRAGE FUND SPC; SPHINX SPECIAL  
SITUATIONS FUND SPC; SPHINX MACRO  
FUND SPC; SPHINX LONG/SHORT EQUITY  
FUND SPC; SPHINX MANAGED FUTURES  
FUND SPC; SPHINX EQUITY MARKET  
NEUTRAL FUND SPC; SPHINX  
CONVERTIBLE ARBITRAGE FUND SPC;  
SPHINX FIXED INCOME ARBITRAGE FUND  
SPC; PLUSFUNDS MANAGED ACCESS FUND  
SPC LTD.; KENNETH M. KRYS and  
CHRISTOPHER STRIDE as assignees of claims  
assigned by MIAMI CHILDREN'S HOSPITAL  
FOUNDATION, OFI, GREEN & SMITH  
INVESTMENT MANAGEMENT LLC, THALES  
FUND MANAGEMENT LLC, KELLNER  
DILEO & CO., LLC, MARTINGALE ASSET  
MANAGEMENT LP, LONGACRE FUND  
MANAGEMENT LLC, ARNHOLD & S.  
BLEICHROEDER ADVISERS LLC, PICTET &  
CIE, RGA AMERICA REINSURANCE  
COMPANY, DEUTSCHE BANK (SUISSE) SA,  
ARAB MONETARY FUND, HANSARD  
INTERNATIONAL LTD., CONCORDIA  
ADVISORS LLC, GABELLI SECURITIES, INC.,  
CITCO GLOBAL CUSTODY; and JAMES  
P. SINCLAIR as Trustee of the SPHINX TRUST,

Plaintiffs,

-against-

08 Civ. 3086

**RULE 7.1 DISCLOSURE  
STATEMENT OF DEFENDANT  
GRANT THORNTON LLP**

CHRISTOPHER SUGRUE; MARK :  
KAVANAGH; BRIAN OWENS; :  
PRICEWATERHOUSECOOPERS L.L.P.; MARI :  
FERRIS; PRICEWATERHOUSECOOPERS :  
CAYMAN ISLANDS; GIBSON, DUNN & :  
CRUTCHER LLP; REFCO ALTERNATIVE :  
INVESTMENTS LLC; GRANT THORNTON :  
LLP; MARK RAMLER; ERNST & YOUNG U.S. :  
LLP; MAYER BROWN LLP f/k/a MAYER :  
BROWN ROWE & MAW LLP; JOSEPH :  
COLLINS; EDWARD S. BEST; PAUL KOURY; :  
PHILLIP R. BENNETT; ROBERT C. TROSTEN; :  
TONE GRANT; SANTO MAGGIO; THOMAS :  
HACKL; DENNIS KLEJNA; BAWAG P.S.K. :  
BANK FUR ARBEIT UND WIRTSCHAFT UND :  
OSTERREICHISCHE POSTPARKASSE :  
AKTIENGESELLSCHAFT; JP MORGAN :  
CHASE & CO.; CREDIT SUISSE SECURITIES :  
(USA) LLC f/k/a CREDIT SUISSE FIRST :  
BOSTON LLC; BANC OF AMERICA :  
SECURITIES LLC; THOMAS H. LEE :  
PARTNERS, L.P.; THOMAS H. LEE :  
ADVISORS, LLC; THL MANAGERS V, LLC; :  
THL EQUITY ADVISORS V, L.P.; THOMAS H. :  
LEE EQUITY FUND V, L.P.; THOMAS H. LEE :  
PARALLEL FUND V, L.P.; THOMAS H. LEE :  
EQUITY (CAYMAN) FUND V, L.P.; THOMAS :  
H. LEE INVESTORS LIMITED PARTNERSHIP; :  
1997 THOMAS H. LEE NOMINEE TRUST; :  
THOMAS H. LEE; DAVID V. HARKINS; :  
SCOTT L. JAECKEL; SCOTT A. SCHOEN; :  
WILLIAM T. PIGOTT; LIBERTY CORNER :  
CAPITAL STRATEGIES, LLC; EMF :  
FINANCIAL PRODUCTS LLC; EMF CORE :  
FUND LTD.; DELTA FLYER FUND LLC; ERIC :  
M. FLANAGAN; INGRAM MICRO, INC.; CIM :  
VENTURES, INC.; BECKENHAM TRADING :  
CO., INC.; ANDREW KRIEGER; COAST :  
ASSET MANAGEMENT, LLC, f/k/a COAST :  
ASSET MANAGEMENT LP; CS LAND :  
MANAGEMENT LLC; CHRISTOPHER :  
PETTIT; and REFCO GROUP HOLDINGS, :  
INC.; and REFCO ASSOCIATES, INC., :  
: :  
Defendants. :  
----- X

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Grant Thornton LLP certifies that Grant Thornton LLP is an Illinois limited liability partnership which does not have a parent company, and further certifies that there is no authorized or outstanding stock in Grant Thornton LLP.

Dated: New York, New York  
April 1, 2008

Respectfully submitted,  
WINSTON & STRAWN LLP

By: /s/  
David E. Mollón (dmollon@winston.com)  
WINSTON & STRAWN LLP  
200 Park Avenue  
New York, New York 10166  
Ph: (212) 294-6700  
Fax: (212) 294-4700

Of Counsel:  
Bradley E. Lerman (blerman@winston.com)  
Catherine W. Joyce (cjoyce@winston.com)  
Linda T. Coberly (lcoberly@winston.com)  
WINSTON & STRAWN LLP  
35 W. Wacker Drive  
Chicago, Illinois 60601  
Ph: (312) 558-5600  
Fax: (312) 558-5700

*Attorneys for Defendant Grant Thornton LLP*